



JAIN GYAN AND CO.
Chartered Accountants



9414077196, 0141-2360198

F-1, Kuber H-21A

BHAGT SINGH MARG, C - SCHEME JAIPUR - 302001

INDEPENDENT AUDITOR'S REPORT

To,
Executive Officer,
Nagar Palika, Degana
Dist- Nagaur (Raj)

We have audited the accompanying financial statements of **Nagar Palika, Degana Dist-Nagaur**, which comprises the Balance Sheet as at **March 31, 2018**, the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Nagar Palika in accordance with the Rajasthan Municipal Accounts Manual. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the NAGAR PALIKA's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the NAGAR PALIKA's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our **QUALIFIED AUDIT OPINION**.





JAIN GYAN AND CO.
Chartered Accountants

9414077196, 0141-2360198
F-1, Kuber H-21A

BHAGT SINGH MARG, C - SCHEME JAIPUR - 302001

Opinion

Subject to statement on additional matters as given in Annexure - A attached herewith, and the following:

- 1) *Liabilities that may arise on account of late filing of return, late payment, short or non-deduction and mismatching of TDS, WCT, Royalty and Labour Cess has not been ascertained and hence not considered, to this extent Liabilities are understated.*
- 2) *Sundry debtors and sundry creditors are not releasable/ payable for Municipalities because all such amount generated due to wrong/ non transfer of amount to respective head of Income/Expenses. Therefore it is not possible for us to find out which amount relevant to which year and accuracy of all such transaction.*
- 3) *Closing Stock of Stores has not been determined by the municipality and hence not considered in the accounts. To this extent both, Surplus for the year and Assets are overstated.*
- 4) *All expenses except salary, contribution towards new pension scheme, accounting charges and audit fee are accounted for on cash basis. Similarly, all incomes are accounted for cash basis.*
- 5) *The Nagar Palika has not reconciled its accounts with bank (current account & saving account) till date therefore we are unable to comment upon on the correctness of bank book.*

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of matters described in the basis for Qualified Opinion mentioned above the financial statements give a true and fair view in conformity with the Rajasthan Municipal Accounts Manual :-

- a) in the case of the Balance Sheet, of the state of affairs of the Nagar Palika as at March 31,2018,
- b) in the case of the Income and Expenditure Account, of the **Surplus** for the year ended on that date;





JAIN GYAN AND CO.
Chartered Accountants

☎ 9414077196, 0141-2360198

F-1, Kuber H-21A

BHAGT SINGH MARG, C - SCHEME JAIPUR- 302001

We further report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required by law have been kept by the Nagar Palika so far as appears from our examination of those books;
- c) the Balance Sheet, Income and Expenditure Account dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet, Income and Expenditure Account, comply with the Rajasthan Municipal Accounts Manual;

For Jain Gyan & Co.
Chartered Accountants
FRN 010824C



G. C. Jain
Partner
M. No. 076052

Place : Jaipur
Date : 23.09.2019

CA

JAIN GYAN AND CO.
Chartered Accountants

9414077196, 0141-2360198
F-1, Kuber H-21A
BHAGT SINGH MARG, C - SCHEME JAIPUR - 302001

Annexure A to Auditor's Report (2017-2018)
Additional Matters to be Reported by the Auditor

<u>S. No.</u>	<u>Additional Matters</u>	<u>Remarks/ Observations</u>
1	Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified; and Major issue identified in the accounting system and any discrepancies identified.	All sums paid to and received by the Municipality have been brought to account and have been appropriately classified subject to following :- a. For the payment of expenditure whether capital or revenue expenditure, most of the voucher has not been journalized before the payment. b. Statement of Outstanding liabilities is not prepared in the prescribed format; therefore the double entry accounting has no conformity with Accrual Concept. c. Year wise register has not been maintained for earnest money and security deposits.





JAIN GYAN AND CO.
Chartered Accountants

9414077196, 0141-2360198

F-1, Kuber H-21A

BHAGT SINGH MARG, C - SCHEME JAIPUR- 302001

2	Whether all grants sanctioned or received by the Municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the Municipality whether such deductions have been properly accounted;	a. Yes the entire grant received during the year has been accounted properly on cash basis. b. The Nagar Palika has not maintaining grant wise bank accounts which is required as per Rajasthan Municipal Accounts Manual Chapter-14
3	Whether any Earmarked Funds have been created as per the provision of any statute and, if so, whether such Earmarked Funds have been utilized for the purposes for which they were created;	Earmarked Funds for Gratuity and PF has been created and utilized for the purpose for which they were created.
4	Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	The Nagar Palika is maintaining the register of fixed assets but not as per the prescribed format. The physical verification of fixed assets is not done on regular basis.
5	Whether in case of leasehold property given by the municipality, whether lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry;	Lease rentals are collected regularly but the lease agreements are not renewed properly.
6	Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores; Whether the procedures of physical verification of stores followed by the Municipality are reasonable and adequate if not, state the inadequacies in such procedures; Whether any material discrepancies have been notice don physical verification of stores as compared to stores records, and if so, whether the same have been properly dealt with in the books of account;	Register of Store has been maintained but not as per the prescribed format, and no physical verification has been carried out by the Nagar Palika.
7	Whether the parties to whom loans or advances have been given by the Municipality are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest;	In respect of loans and advances in the nature of loan given the municipality, the parties have generally repaid the principal amount and interest as per terms, wherever stipulated.





JAIN GYAN AND CO.
Chartered Accountants

☎ 9414077196, 0141-2360198

F-1, Kuber H-21A

BHAGT SINGH MARG, C - SCHEME JAIPUR - 302001

8	Whether advances given to municipal employees and interest thereon are being regularly recovered;	In respect of loans and advances in the nature of loan given the municipality, the employees have generally repaid the principal amount and interest as per terms, wherever stipulated.
9	Whether there exists an adequate internal control procedure for the purchase of stores, fixed assets and services.	a. All the purchases have been booked as expenditure at the time of payment irrespective of consumption/use at the later period.
10	Whether there exists an adequate internal control procedure for the contracting of works and projects, periodic inspections and measurements, quality checks and payments there for	b. No records/ details have been made for closing stock/ inventory of stores which has not been consumed at the year end. c. No physical verification has been conducted during the year by any of the competent authority. d. Payment to PD A/c of provident fund has been delayed in most of the cases. e. No timely verification of cash in hand has been done by the competent authority. f. No subsidiary ledger has been maintained for functional expenses, no reconciliation has also been made. g. In most of the cases the Nagar Palika has not made timely payment of statutory dues such as TDS, Service Tax, WCT, etc. h. Nagar Palika has not paid any amount on account of deduction for Royalty & Labour Cess and other dues.
11	Whether the Municipality is regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government, ESI, PF etc., and if not, the nature and cause of such delay and the amount not deposited;	a. Nagar Palika has not been generally regular in depositing statutory dues.





JAIN GYAN AND CO.
Chartered Accountants

9414077196, 0141-2360198

F-1, Kuber H-21A

BHAGT SINGH MARG, C - SCHEME JAIPUR - 302001

12	Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;	No.
13	Whether the books and registers specified under the Rajasthan Municipal Accounts Manual and other applicable acts and rules have been properly maintained; whether Bank Reconciliation statements have been properly prepared for all the bank accounts of the Municipality;	The following books/ voucher/ register/ records has not been maintained or not maintained in prescribed format by the Nagar Palika :- a. Journal Book b. Journal Voucher c. Collection Register d. Summary of Daily collection e. Register of Bills for payment f. Payment order g. Cheque Issue Register h. Register of Advance i. Demand Register j. Bill for Municipal Dues k. Summary Statement of Bills Raised l. Register of Notice Fee, Warrant Fee, Other Fee m. Summary Statement of Notice Fee, Warrant Fee, Other Fee n. Register of Refunds, Remissions and write-offs o. Summary Statement of Refunds, Remissions and write offs p. Statement of Outstanding Liability for expenses q. Register of Land r. Function-wise Income Subsidiary Ledger s. Function-wise Expense Subsidiary Ledger t. Asset Replacement Register u. Register of Public Lighting v. System w. Statement of Closing Stock as on year end. x. Register of Interest on Loans to employee for the year y. Special Fund Register





JAIN GYAN AND CO.
Chartered Accountants



9414077196, 0141-2360198

F-1, Kuber H-21A

BHAGT SINGH MARG, C - SCHEME JAIPUR- 302001

14	Whether the year-end and reconciliation procedures have been carried out;	No year- end reconciliation procedures have been carried out in prescribed formats by the competent authority.
----	---	--

For Jain Gyan & Co.
Chartered Accountants
FRN 010824C



G. C. Jain
Partner
M. No. 076052

Place : Jaipur
Date : 23.09.2019

NAGAR PALIKA, DEGANA, DIST- NAGOUR

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

NOTE-1

I. ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements are prepared on a going concern and under historical cost basis under mercantile basis of accounting except in case of Salary payment, borrowing costs and contractual payments like accounting charges and audit fees and interest earned on bank deposits. The method of accounting is the double entry system.

2. Recognition of Revenue

- a. Property and Other Taxes are recognized in the period in which they are received.
- b. Advertisement taxes are considered on receipt basis.
- c. Revenue in respect of Trade License Fees are determined in the year in which they are received.
- d. Assigned revenues like Entertainment Tax, Duty / Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt.
- e. Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognized on actual receipt.

3. Recognition of Expenditure

- a. All revenue expenditures are treated as expenditures in the period in which they are paid.
- b. In case of works, expenditures are considered in the year in which the payment has been made.
- c. Post-Retirement benefits are booked on Payment basis i.e. when they are due for payment.



NAGAR PALIKA, DEGANA, DIST- NAGPUR

4. Fixed Assets

i. Recognition

- a. Fixed Assets are carried at cost less accumulated depreciation.
- b. All assets costing less than Rs.5,000/- would be expensed / charged to Income & Expenditure Account in the year of purchase.

ii. Depreciation

Depreciation is being provided on written down value method as per rates specified in Income Tax Act, 1961 as suggested in Rajasthan Municipal Accounting Manual.

5. Borrowing Cost

Borrowing cost is recognized as revenue expenditure on accrual basis.

6. Grants

- a. General Grants, which are of revenue nature, are recognized as income on actual receipt.
- b. Grants, which are re-imburement of specific revenue expenditure is recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- c. Grant received towards capital expenditure is treated as a liability till such time the fixed asset is constructed or acquired. On construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to capital contribution.

7. Employee Benefits

- a. Separate Funds are formed for meeting the provident and other retirement benefits including Gratuity.
- b. Contribution towards Provident and other retirement benefit funds are recognized as and when it is due.
- c. Interest received on Gratuity deposit and PF deposit in PD A/c has been considered as liabilities their respective account.



NAGAR PALIKA, DEGANA, DIST- NAGOUR

II. NOTES TO ACCOUNTS

1. Liabilities on account of TDS, WCT, Royalty, Labour cess on payment made by Directorate of Local Self Government on behalf of Nagar Palika is being considered at Head office level.
2. Bank balances has been taken and accepted as per books.
3. PD A/C balance has been taken and accepted as per books.
4. Balance in Grant accounts has been taken and accepted as per books and are subject to confirmation with utilization certificate and other records/details.
5. Balance in personal accounts (Debit/Credit), Sundry debtors and creditor are subject to confirmation.
6. No Sinking Fund has been created for replacement of Assets as prescribed in Rajasthan Municipal Accounts Manual Chapter-18.
7. Some capital nature expenses need to be capitalized but Municipality treated as revenue nature and vice versa.
8. Previous figure have been re-grouped or rearranged wherever considered necessary.
9. Earlier year's security deposit & earnest money refunded during the year has been considered as expense to the extent not provided for in previous year.

For Jain Gyan & Co.
Chartered Accountants
FRN 010824C

G. C. Jain
(Partner)
M.No. 076052

Place : Jaipur
Date : 23.09.2019

For and on behalf of The Municipal Board
Degana

अधिसाधी अधिकारी
Sunil
नगर पालिका, डेगाना
(Executive Officer)

अधिसाधी अधिकारी
M. K. Sharma
नगर पालिका, डेगाना

NAGAR PALIKA, DEGANA

BALANCE SHEET AS AT 31 ST MARCH, 2018

(Amount in `)

Particulars	Schedule	As at 31st March, 2018	As at 31st March, 2017
I. LIABILITIES			
(1) Municipal General Fund	2	18,673,591.90	10,580,154.90
(2) Reserve & Surplus			
(a) Reserves and Surplus	3	16,940,365.00	6,655,466.00
Total Reserve & Surplus (2)		16,940,365.00	6,655,466.00
(3) Grants	4	97,460,993.00	70,053,867.00
(4) Current Liabilities & Provisions			
(a) Sundry Deposits	5	2,832,242.00	2,330,698.00
(b) Other current liabilities	6	1,418,818.00	1,053,002.00
Total Current Liabilities & Provisions (4)		4,251,060.00	3,383,700.00
TOTAL LIABILITES (1+2+3+4)		137,326,009.90	90,673,187.90
II. ASSETS			
(1) Fixed Assets			
Gross Block	7	18,455,738.00	7,992,939.00
Less : Depreciation up to date		2,324,762.00	719,224.00
Net Block		16,130,976.00	7,273,715.00
(2) Current Assets, Loan & Advances			
(a) Cash and Bank Balances	8	121,195,033.90	83,399,472.90
Total Current Assets, Loan & Advances (2)		121,195,033.90	83,399,472.90
TOTAL ASSETS (1+2)		137,326,009.90	90,673,187.90
Significant Accounting Policies & Notes to Accounts	1		
Schedules on Accounts	2 to 17		

As per our separate report of even date

For Jain Gyan & Co.
Chartered Accountants
FRN 010824C

For and on behalf of The Municipal Board Degana



581
अभिषेकाधी अधिकारी
शुभ
नगर पालिका, देगाना
(Executive Officer)

मन्डल
Municipal Board
नगर पालिका, देगाना

Place : Jaipur
Date : 23.09.2019

NAGAR PALIKA, DEGANA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2018

(Amount in `)

Particulars	Note No.	For the year ended on 31st March, 2018	For the year ended on 31st March, 2017
INCOME			
Income From Taxes	9	151,756.00	14,845.00
Revenue Grants, Contributions and Subsidies	10	21,272,863.00	30,265,769.00
Rental Income From Municipal Properties	11	-	6,000.00
Fees and User Charges	12	3,501,510.00	590,810.00
Income from Corporation Assets and Investment	13	2,033,033.00	141,021.00
Miscellaneous Income	14	195,475.00	175,615.00
(A) Total Revenue		27,154,637.00	31,194,060.00
EXPENSES			
General Administrative Expenses	15	3,117,481.00	2,178,042.80
Establishment Expenses	16	4,037,984.00	2,478,216.00
Public Works	17	10,237,197.00	18,562,757.00
Depreciation	7	1,605,538.00	635,977.00
(B) Total Expenses		18,998,200.00	23,854,992.80
Net Surplus/ (deficit) for the year		8,156,437.00	7,339,067.20

As per our separate report of even date

For Jain Gyan & Co.
Chartered Accountants
FRN 010824C


G. C. Jain
(Partner)
M.No. 076052

For and on behalf of The Municipal Board Degana


अधिसाधी अधिकारी
नगर पालिका, डेगाना


कशियर
Manmohan
(Cashier), डेगाना

Place : Jaipur
Date : 23.09.2019

NAGAR PALIKA, DEGANA

Municipal General Fund

Schedule No. 2

Particulars	(Amount in `)	
	As at 31st March, 2018	As at 31st March, 2017
Op Balance	10,580,154.90	3,241,087.70
Add: Excess of Expenditure over income during the year	8,156,437.00	7,339,067.20
Less: Deletion During the year	63,000.00	-
TOTAL	18,673,591.90	10,580,154.90

Reserve & Surplus

Schedule No. 3


Particulars	(Amount in `)	
	As at 31st March, 2018	As at 31st March, 2017
Capital Contribution		
Op Balance	6,655,466.00	838,942.00
Addition/(Deduction) during the year	10,284,899.00	5,816,524.00
Closing Balance	16,940,365.00	6,655,466.00

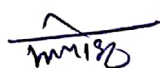
Grants

Schedule No. 5

Particulars	(Amount in `)	
	As at 31st March, 2018	As at 31st March, 2017
(i) Grant of 14th Finance Commission	40,974,047.00	26,210,910.00
(ii) Grant for Swatch Bharat Mission	8,859,349.00	10,518,024.00
(iii) Grant for State Finance Commission	46,535,534.00	32,757,433.00
(iv) Census Grant	-	67,500.00
(v) Grant of Nulm	284,675.00	500,000.00
(vi) MLA Fund Grant	290,388.00	-
(vii) CM Jal Swalamban Yojna	517,000.00	-
Total	97,460,993.00	70,053,867.00




अधिकाारी अधिकाारी
नगर पालिका, डेगाना


कशिथर
नगर पालिका, डेगाना

NAGAR PALIKA, DEGANA

Schedule No. 5.1

Grants

(Amount in `)

Particulars	Opening Balance	Addition	Expenditure		Closing Balance
			Revenue Expenditure	Capital Expenditure	
(i) Grant of 14th Finance Commission	26,210,910.00	21,516,000.00	6,752,863.00	-	40,974,047.00
(ii) Grant for Swatch Bharat Mission	10,518,024.00	1,680,000.00	3,338,675.00	-	8,859,349.00
(iii) Grant for State Finance Commission	32,757,433.00	24,000,000.00	-	10,221,899.00	46,535,534.00
(iv) Census Grant	67,500.00	-	67,500.00	-	-
(v) Grant of Nulm	500,000.00	7,500.00	222,825.00	-	284,675.00
(vi) MLA Fund Grant	-	584,000.00	293,612.00	-	290,388.00
(vii) CM Jal Swalamban Yojna	-	517,000.00	-	-	517,000.00
Total	70,053,867.00	48,304,500.00	10,675,475.00	10,221,899.00	97,460,993.00

Schedule No. 6

Sundry Deposits

(Amount in `)

Particulars	As at 31st March, 2018	As at 31st March, 2017
EMD and Security Deposit	2,832,242.00	2,330,698.00
TOTAL	2,832,242.00	2,330,698.00

Schedule No. 8

Other current liabilities

(Amount in `)

Particulars	As at 31st March, 2018	As at 31st March, 2017
Sundry Creditors	80,114.00	5,114.00
Audit Fees Payable	24,000.00	44,541.00
Accounting Fees Payable	25,000.00	150,000.00
Salary Payable	209,419.00	88,679.00
C P F Payable	39,720.00	37,329.00
Gratuity Payable	171,063.00	74,944.00
Pension Payable	451,895.00	338,344.00
PF Loan Payable	60,000.00	60,000.00
TDS Payable	15,635.00	80,289.00
Sales Tax Payable	166,165.00	72,516.00
Labour Cess Payable	(7,434.00)	35,872.00
Patrakar Kalyan Kosh	15,464.00	5,592.00
Royalty Payable	130,714.00	44,156.00
Décor. Deduction	37,063.00	15,626.00
TOTAL	1,418,818.00	1,053,002.00



अधिशायी अधिकारी
नगर पालिका, डेगाना

कोशियर
नगर पालिका, डेगाना

NAGAR PALIKA, DEGANA

Cash and Bank Balances

Schedule No. 9

Particulars	(Amount in `)	
	As at 31st March, 2018	As at 31st March, 2017
General Fund		
PD A/C No. 8443-106-6449	54,958,311.00	41,141,415.00
Balances with Banks		
Axis Bank	10,410,597.00	10,004,384.00
Central Bank of India	10,012,753.90	8,866,627.90
ICICI Bank	9,770,702.00	10,003,288.00
RMGB Bank	10,822,681.00	13,383,758.00
AU Bank	25,219,989.00	
Cash in Hand	-	-
TOTAL	<u><u>121,195,033.90</u></u>	<u><u>83,399,472.90</u></u>

Income From Taxes

Schedule No. 10


Particulars	(Amount in `)	
	For the year ended on 31st March, 2018	For the year ended on 31st March, 2017
UD Tax	151,756.00	14,845.00
Total	<u><u>151,756.00</u></u>	<u><u>14,845.00</u></u>


Revenue Grants, Contributions and Subsidies

Schedule No. 11

Particulars	(Amount in `)	
	For the year ended on 31st March, 2018	For the year ended on 31st March, 2017
Octroi And Chungi	14,520,000.00	13,200,000.00
SBM Grant	-	2,248,000.00
State Finance Commission	6,752,863.00	14,817,769.00
TOTAL	<u><u>21,272,863.00</u></u>	<u><u>30,265,769.00</u></u>




अधिकाारी अधिकाारी
नगर पालिका, डेगाना


केशियर
नगर पालिका, डेगाना

NAGAR PALIKA, DEGANA

Rental Income From Municipal Properties

Schedule No. 12

(Amount in `)

Particulars	For the year ended on 31st March, 2018	For the year ended on 31st March, 2017
Lease Money	-	6,000.00
TOTAL	<u>-</u>	<u>6,000.00</u>

Fees and User Charges

Schedule No. 13

(Amount in `)

Particulars	For the year ended on 31st March, 2018	For the year ended on 31st March, 2017
Licensing Fees	51,600.00	8,500.00
Fees for Grant of Permit	131,717.00	44,681.00
Fees for Certificate or Extract	17,926.00	6,540.00
Development Charges	-	6,600.00
Agriculture Land Conversion Fees	2,446,639.00	388,199.00
Penalty & Fees	59,700.00	5,262.00
Advertisement Fees	469,540.00	26,000.00
Other Fees	45,392.00	43,472.00
Land Lease Premium	-	61,556.00
Other Charges	278,996.00	-
TOTAL	<u>3,501,510.00</u>	<u>590,810.00</u>

Income from Corporation Assets and Investment

Schedule No. 14

(Amount in `)

Particulars	For the year ended on 31st March, 2018	For the year ended on 31st March, 2017
Saving Bank Interest	2,033,033.00	141,021.00
TOTAL	<u>2,033,033.00</u>	<u>141,021.00</u>



अधिकाारी
नगर पालिका, डेगाना

केशियर
नगर पालिका, डेगाना

NAGAR PALIKA, DEGANA

Miscellaneous Income

Schedule No. 15

Particulars	(Amount in `)	
	For the year ended on 31st March, 2018	For the year ended on 31st March, 2017
Sale of Forms & Publications	134,700.00	175,615.00
Sale of Products	60,775.00	-
TOTAL	195,475.00	175,615.00

General Administarative Expenses

Schedule No. 16


Particulars	(Amount in `)	
	For the year ended on 31st March, 2018	For the year ended on 31st March, 2017
Audit Fees	24,000.00	44,541.00
Accounting Charges	25,000.00	150,000.00
Legal Expenses	167,250.00	14,400.00
Electricity Bill	1,294,070.00	515,062.00
Water Expenses	34,490.00	16,700.00
Telephone & Postage	33,283.00	27,605.00
Printing & Stationary	115,159.00	106,968.00
Travelling Expenses	135,161.00	20,477.00
Computer Expenses	-	477,210.00
Advertisement Expenses	1,008,094.00	407,543.00
Other Contigencies	162,254.00	132,617.00
Contract Vehicle	-	257,092.00
Bank Charges	118,720.00	2,220.80
Election Expenses	-	5,607.00
TOTAL	3,117,481.00	2,178,042.80


Establishment Expenses

Schedule No. 17

Particulars	(Amount in `)	
	For the year ended on 31st March, 2018	For the year ended on 31st March, 2017
Salary And Allowances	3,031,275.00	1,707,021.00
Leave Encashment	-	66,905.00
Bonus	-	27,100.00
Medical Allowance	-	4,400.00
Parshad Allowance	-	429,000.00
Other Allowance	1,006,709.00	62,218.00
Pension Contribution	-	150,528.00
Gratuity Contribution	-	31,044.00
TOTAL	4,037,984.00	2,478,216.00




अधिशायी अधिकारी
नगर पालिका, डेगाना


केशियर
नगर पालिका, डेगाना

NAGAR PALIKA, DEGANA

Public Works

Schedule No. 18

Particulars	(Amount in `)	
	For the year ended on 31st March, 2018	For the year ended on 31st March, 2017
Medicine Etc.	-	87,960.00
Repairs and Maintenance		
- Road, Bridge & Sewrage	1,150,867.00	1,531,369.00
- Other	563,618.00	368,274.00
- Vehicle	72,225.00	-
Fuel	267,272.00	-
Garbage Clearance	6,782,563.00	4,098,440.00
Fire Service Charges	-	9,000,000.00
RUDF Contribution	-	100,000.00
Survey Exp	-	407,152.00
Festival & Programme Exp	1,400,652.00	721,562.00
Swatch Bharat Mission Expenses	-	2,248,000.00
TOTAL	10,237,197.00	18,562,757.00

As per our separate report of even date

For Jain Gyan & Co.
Chartered Accountants
FRN 010824C



(Partner)
M.No. 076052

For and on behalf of The Municipal Board Degana


अधिरापी अधिकारी
नगर पालिका, देगाना (cer)


मोहम्मद
नगर पालिका, देगाना

Place : Jaipur
Date : 23.09.2019

Nagar Palika , Degana Dist: Nagaur

Note No. 7

Fixed Assets

S. No.	Description	Rate	Gross Block				Depreciation				Net Block		
			As at 01.04.2017	Additions During the year		Deductio ns	As at 31.03.2018	As on 01.04.2017	During the year		As at 31.03.2018	As at 31.03.2017	As at 31.03.2018
				Upto Sept	After Sept				Additio ns	Deductio ns			
1	Office Building	10%	63,000.00	-	-	-	63,000.00	9,135.00	5,387.00	-	14,522.00	53,865.00	48,478.00
2	Public Toilets	10%	275,572.00	-	-	-	275,572.00	21,975.00	25,360.00	-	47,335.00	253,597.00	228,237.00
3	Road	10%	1,787,479.00	461,875.00	2,930,673.00	-	5,180,027.00	105,014.00	360,968.00	-	465,982.00	1,682,465.00	4,714,045.00
4	Sewerage & Drainage	10%	1,615,271.00	2,388,280.00	965,402.00	-	4,968,953.00	87,206.00	439,905.00	-	527,111.00	1,528,065.00	4,441,842.00
5	Public Lighting	10%	-	992,850.00	2,482,819.00	-	3,475,669.00	-	223,426.00	-	223,426.00	-	3,252,243.00
6	Sanitation and Allied Equipments	15%	2,977,144.00	-	-	-	2,977,144.00	334,512.00	396,395.00	-	730,907.00	2,642,632.00	2,246,237.00
7	Furniture & fixture	10%	946,781.00	201,000.00	12,700.00	-	1,160,481.00	91,578.00	106,255.00	-	197,833.00	855,203.00	962,648.00
8	Computers	40%	118,565.00	-	-	-	118,565.00	54,119.00	25,778.00	-	79,897.00	64,446.00	38,668.00
9	Office Equipments	10%	209,127.00	27,200.00	-	-	236,327.00	15,685.00	22,064.00	-	37,749.00	193,442.00	198,578.00
Total			7,992,939.00	4,071,205.00	6,391,594.00	-	18,485,738.00	719,224.00	1,605,538.00	-	2,324,762.00	7,273,715.00	16,130,976.00



अधिकाारी
नगर पालिका, डेगाना

केशिबर
नगर पालिका, डेगाना